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**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION, AND  
ST. JAMES, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS**  
Year ended December 31, 1999

Under provisions of state law, this report is a public document. A copy of this report is available to the entity and all citizens of the state. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-2-00

**Waguespack & Associates (APAC)**  
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**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
PARISHES OF ASCENSION, ASSUMPTION, AND  
ST. JAMES, LOUISIANA**

**GENERAL PURPOSE FINANCIAL STATEMENTS  
AND INDEPENDENT AUDITOR'S REPORTS  
Year ended December 31, 1999**

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT**  
Parishes of Ascension, Assumption, and St. James, Louisiana

General Purpose Financial Statements  
As of and for the Year Ended December 31, 1999

**CONTENTS**

	<b>Page</b>
<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>GENERAL PURPOSE FINANCIAL STATEMENTS:</b>	
Combined Balance Sheet -- All Fund Types and Account Groups	2
Combined Statement of Revenues, Expenditures, And Changes in Fund Balances	3 - 4
Statement of Revenues, Expenditures, and Changes in Fund Balances -- Budget and Actual	5 - 6
Notes to the Financial Statements	7 - 13
<b>SUPPLEMENTAL INFORMATION SCHEDULES:</b>	
Fiduciary Fund -- Agency Fund -- Schedule of Changes in Balance Due Others	14 - 15
Combining Balance Sheet -- All Special Revenue Funds	16
Combining Schedule of Revenues, Expenditures, and Changes In Fund Balances -- All Special Revenue Funds	17
<b>INDEPENDENT AUDITOR'S REPORT AND OTHER SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS</b>	
Schedule of Findings and Questioned Cost	18
Summary Schedule of Prior Audit Findings	19
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of the General- Purpose Financial Statements Performed in Accordance With Government Auditing Standards	20 - 21

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## INDEPENDENT AUDITOR'S REPORT

Honorable Anthony G. "Tony" Falterman  
District Attorney of the Twenty-Third  
Judicial District  
Donaldsonville, Louisiana

We have audited the accompanying general purpose financial statements of the District Attorney of the Twenty-Third Judicial District, as of and for the year ended December 31, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the District Attorney of the Twenty-Third Judicial District's management. Our responsibility is to express an opinion of these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; the Louisiana Governmental Audit Guide, issued by the Louisiana Auditor and the Louisiana Society of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the District Attorney of the Twenty-Third Judicial District, as of December 31, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated May 26, 2000 on our consideration of the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting and our tests of its compliance with certain laws, regulations, contracts, and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedules as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Waguespack & Associates (APAC)*

Donaldsonville, Louisiana  
May 26, 2000

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
DECEMBER 31, 1999**

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals
	General Fund	Special Revenue Fund	Agency Fund	General Fixed Assets	Memorandum Only
<b>ASSETS</b>					
Cash	\$ 555,122	\$ 292,011	\$ -	\$ -	\$ 847,133
Accounts receivable	68,660	16,565	-	-	85,225
Due from other funds	11,783	-	-	-	11,783
Equipment and furniture	-	-	-	359,824	359,824
<b>Total Assets</b>	<u>\$ 635,565</u>	<u>\$ 308,576</u>	<u>\$ -</u>	<u>\$ 359,824</u>	<u>\$ 1,303,965</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts Payable	\$ 25,749	\$ -	\$ -	\$ -	\$ 25,749
Due to other funds	-	11,783	-	-	11,783
Compensated absences	8,599	-	-	-	8,599
<b>Total Liabilities</b>	<u>34,348</u>	<u>11,783</u>	<u>-</u>	<u>-</u>	<u>46,131</u>
Fund Equity					
Investment in general fixed assets	-	-	-	359,824	359,824
Fund balance:					
Unreserved, undesignated	601,217	296,793	-	-	898,010
<b>Total Fund Equity</b>	<u>601,217</u>	<u>296,793</u>	<u>-</u>	<u>359,824</u>	<u>1,257,834</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$ 635,565</u>	<u>\$ 308,576</u>	<u>\$ -</u>	<u>\$ 359,824</u>	<u>\$ 1,303,965</u>

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	General Fund	Special Revenue Fund	Totals (Memorandum Only)
<b>REVENUES</b>			
Fines and forfeitures	\$ 489,324	\$ -	\$ 489,324
Pre-Trial intervention fees	611,067	-	611,067
Intergovernmental revenue:			
Louisiana Department of Social Services	-	99,126	99,126
Police jury and parish councils	250,075	-	250,075
School boards	45,000	-	45,000
Special District	19,500	-	19,500
Grants	80,103	-	80,103
State salary supplement	516,413	-	516,413
Parish salary supplement	122,549	-	122,549
Other:			
Check collection fees	-	55,763	55,763
Interest	6,384	7,911	14,295
Other	12,174	-	12,174
<b>Total Revenues</b>	<u>2,152,589</u>	<u>162,800</u>	<u>2,315,389</u>
<b>EXPENDITURES</b>			
General Government:			
Current operating:			
Personnel service	1,494,817	96,765	1,591,582
Auto and equipment	21,699	2,120	23,819
Supplies and office	212,322	17,954	230,276
Other	41,853	3,415	45,268
Capital outlay	93,881	6,023	99,904
<b>Total Expenditures</b>	<u>1,864,572</u>	<u>126,277</u>	<u>1,990,849</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>288,017</u>	<u>36,523</u>	<u>324,540</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	10,757	10,757
Operating transfers out	(1,238)	(9,519)	(10,757)
<b>Total other financing sources (uses)</b>	<u>(1,238)</u>	<u>1,238</u>	<u>-</u>

(Continued)

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Totals (Memorandum Only)</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	\$ 286,779	\$ 37,761	\$ 324,540
Fund balances - beginning of year	<u>314,438</u>	<u>259,032</u>	<u>573,470</u>
Fund balances - end of year	<u><u>\$ 601,217</u></u>	<u><u>\$ 296,793</u></u>	<u><u>\$ 898,010</u></u>

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL AND SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 1999**

	GENERAL FUND			SPECIAL REVENUE FUND (TITLE IV-D ONLY)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Fines and forfeitures	\$ 400,400	\$ 489,324	\$ 88,924	\$ -	\$ -	\$ -
Pre-Trial intervention fees	769,500	611,067	(158,433)	-	-	-
Intergovernmental revenue:						
Louisiana Department of Social Services	-	-	-	101,500	99,126	(2,374)
Police jury and parish councils	249,500	250,075	575	-	-	-
School boards	45,000	45,000	-	-	-	-
Special District	18,000	19,500	1,500	-	-	-
Grants	63,000	80,103	17,103	-	-	-
State salary supplement	501,815	516,413	14,598	-	-	-
Parish salary supplement	117,683	122,549	4,866	-	-	-
Other:						
Check collection fees	-	-	-	-	-	-
Interest	-	6,384	6,384	-	2,645	2,645
Other	-	12,174	12,174	-	-	-
<b>Total Revenues</b>	<b>2,164,898</b>	<b>2,152,589</b>	<b>(12,309)</b>	<b>101,500</b>	<b>101,771</b>	<b>271</b>
<b>EXPENDITURES</b>						
General Government:						
Current operating:						
Personnel service	1,496,200	1,494,817	1,383	80,575	69,395	11,180
Auto and equipment	20,000	21,699	(1,699)	1,000	1,956	(956)
Supplies and office	173,250	212,322	(39,072)	8,000	9,333	(1,333)
Other	39,050	41,853	(2,803)	-	2,639	(2,639)
Capital outlay	91,130	93,881	(2,751)	-	153	(153)
<b>Total Expenditures</b>	<b>1,819,630</b>	<b>1,864,572</b>	<b>(44,942)</b>	<b>89,575</b>	<b>83,476</b>	<b>6,099</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>345,268</b>	<b>288,017</b>	<b>(57,251)</b>	<b>11,925</b>	<b>18,295</b>	<b>6,370</b>

(Continued)  
The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL**  
**GENERAL AND SPECIAL REVENUE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 1999**

	GENERAL FUND		SPECIAL REVENUE FUND		Variance Favorable (Unfavorable)
	Budget	Actual	Budget	Actual	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	(1,238)	-	(9,519)	(9,519)
Total other financing sources (uses)	-	(1,238)	-	(9,519)	(9,519)
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	345,268	286,779	11,925	8,776	(3,149)
Fund balances - beginning of year	314,438	314,438	100,753	100,753	-
Fund balances - end of year	\$ 659,706	\$ 601,217	\$ 112,678	\$ 109,529	\$ (3,149)

The accompanying notes are an integral part of this financial statement

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**INTRODUCTION**

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the district attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. The Twenty-Third Judicial District encompasses the parishes of Ascension, Assumption, and St. James, Louisiana. The district attorney had approximately 55 employees as of December 31, 1999.

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the District Attorney of the Twenty-Third Judicial District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**REPORTING ENTITY**

This report includes all funds and account groups which are controlled by the District Attorney of the Twenty-Third Judicial District which was determined on the basis of criteria as set forth under Governmental Accounting Standards Board (GASB) statement number 14.

Even though the district attorney is an independently elected official and is legally separate from the police jury/parish councils, the district attorney is fiscally dependent on the police jury/parish councils and is considered to be a component unit of the police jury/parish councils. Since the district attorney is a multiparish district attorney, the district attorney should be reported as a component unit of only one police jury/parish council. Because the Ascension Parish council is the largest of the parish councils/police jury, the district attorney is considered to be a component unit for financial reporting of Ascension Parish Council.

The accompanying financial statements present information only on the funds maintained by the district attorney and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that compromise the financial reporting entity.

**FUND ACCOUNTING**

The district attorney uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued**

Funds of the district attorney are classified as governmental funds. Governmental funds account for the district attorney's general activities, including the collection and disbursement of specific or legally restricted monies, and the acquisition of general fixed assets. Governmental funds of the district attorney include:

**General Fund**

The General Fund was established in compliance with Louisiana Revised Statute (R.S.) 15:571.11, which provides that 12% of the fines collected and bonds forfeited be transmitted to the district attorney to defray the necessary expenditures of his office. Also, LSA-R.S. 16.4 provides for additional revenues to be collected through court cost in connection with convictions and under authority of LSA-R.S. 16:6 revenues were collected as grants from one police jury and two parish councils within the district. Additional revenues include unrestricted grants from three school boards within the district for general operations and revenues collected through the Pre-Trial Intervention Program to help defray the cost of that program.

**Title IV-D Special Revenue Fund**

The Title IV-D Special Revenue Fund consists of incentive payments and reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

**Worthless Check Collection Fee Special Revenue Fund**

The Worthless Check Collection Fee Special Revenue Fund consists of fees collected in accordance with R.S. 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney but may not be used to supplement the salary of the district attorney.

**Fiduciary – Agency Fund**

The Agency Fund accounts for assets that the district attorney holds on behalf of others as their agent. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**BASIS OF ACCOUNTING**

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by the governmental funds. The governmental funds use the following practices in recording revenues and expenditures:

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

Revenues - Commissions on fines and bond forfeitures are recorded in the year they are earned. Salaries supplement paid directly to the district attorney and assistant district attorneys by the State, police jury and parish councils within the district are recorded as revenues and expenses when earned under GASB-24. Grants are recorded when the district attorney is entitled to the funds. Substantially, all other revenues are recorded when received.

Expenditures - Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses) - Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses).

**BUDGETS**

The District Attorney of the Twenty-Third Judicial District adopts an annual budget for the General Fund and the Title IV-D Special Revenue Fund on a modified accrual basis of accounting for both revenues and expenditures. The original proposed budget for 1999 was made available for public inspection at the district attorney's office and adopted in December, 1998. The district attorney reserves all authority to make changes to the budget. When actual revenues failed to meet budgeted revenues by five per cent or more and/or actual expenditures exceed budgeted expenditures by five per cent or more, a budget amendment to reflect such change is adopted by the district attorney. The original budget was amended. The District Attorney of the Twenty-Third Judicial District did not prepare or adopt a budget for the Worthless Check Collection Fee Special Revenue Fund for the year ended December 31, 1999, because a budget was not required to be prepared or adopted. All appropriations lapse at the end of the fiscal year.

**ENCUMBRANCES**

The District Attorney does not use encumbrance accounting.

**CASH AND CASH EQUIVALENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

**FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost. Other fixed assets used in the district attorney's office are provided by the police juries or parish council within the district and are accounted for in the general fixed assets account group of those police juries or parish councils.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**NOTE A -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -- Continued**

**COMPENSATED ABSENCES**

Employees of the district attorney earn 10 days vacation leave per year and 10 days sick leave per year. An employee is entitled to take one week vacation leave after 6 months employment. After 5 years of employment, an employee is entitled to take 3 weeks vacation leave. Two personal days are granted to employees yearly, which cannot be accrued.

Employees who resign or retire, are entitled to receive pay for all unused vacation leave that has been accumulated. Employees are not paid for sick leave upon leaving the service of the district attorney's office, and sick leave is limited to twenty-five days.

At December 31, 1999, employees of the district attorney have accumulated \$8,599 of vacation leave benefits which was computed in accordance with GASB Codification Section C60. This amount is recorded as a payable of the General Fund as the entire amount is expected to be paid out during 2000.

**FUND EQUITY**

Reserves

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

Designated Fund Balance

Designated fund balances represent tentative plans for future use of financial resources.

**TOTAL COLUMNS ON STATEMENTS**

The total columns on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position or results of operations in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**NOTE B - CASH AND CASH EQUIVALENTS**

At December 31, 1999, the district attorney has cash and cash equivalents (book balances) totaling \$847,133 as follows:

Interest bearing	\$ 847,053
Other	<u>80</u>
Total	<u>\$ 847,133</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**NOTE B -- CASH AND CASH EQUIVALENTS - Continued**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1999, the district attorney has \$878,248 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$678,248 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement No. 3, R.S. 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the district attorney that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE C - RECEIVABLES**

The following is a summary of receivables at December 31, 1999:

<u>Class of Receivable</u>	<u>General Fund</u>	<u>Title IV-D Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
Commissions on fines and forfeitures	\$ 57,942	\$ -	\$ 57,942
Intergovernmental revenues:			
Louisiana Department of Social Services:			
Incentive payments	-	16,565	16,565
State grants	6,549	-	6,549
Special district	3,000	-	3,000
Other	<u>1,169</u>	<u>-</u>	<u>1,169</u>
Due from other governments	<u>\$ 68,660</u>	<u>\$ 16,565</u>	<u>\$ 85,225</u>

**NOTE D - DUE FROM/TO OTHER FUNDS**

The following is a summary of amounts due from/to others at December 31, 1999:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Title IV-D Fund	\$ 7,590
General Fund	Worthless Check Fund	<u>4,193</u>
		<u>\$ 11,783</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**NOTE E - CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance January 1, <u>1999</u>	<u>Additions</u>	<u>Deductions</u>	Balance December 31, <u>1999</u>
Equipment and furniture	\$ <u>263,923</u>	\$ <u>97,768</u>	\$ <u>1,867</u>	\$ <u>359,824</u>

**NOTE F - PENSION PLAN**

*Plan Description.* The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amount paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation.

For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-55551.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Notes to the Financial Statements  
For the Year Ended December 31, 1999**

**NOTE F - PENSION PLAN - Continued**

*Funding Policy.* Plan members are required by state statute to contribute 7% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 0% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 1999, 1998, and 1997, were \$0, \$629, and \$1,639, respectively, equal to the required contributions for each year.

**NOTE G -- LITIGATION AND CLAIMS**

At December 31, 1999, there is no litigation pending against the district attorney nor is the District Attorney aware of any unasserted claims.

**SUPPLEMENTAL INFORMATION**

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Supplemental Information Schedule  
For the Year Ended December 31, 1999**

**FIDUCIARY FUND – AGENCY FUND**

**PRE-TRIAL INTERVENTION FUND**

The Pre-Trial Intervention Fund accounts for funds held for victims of crimes as the result of certain non-violent first time offenders who have agreed to participate in the Pre-Trial Intervention Program. As part of this program, the offender is required to pay restitution. Money is deposited in this fund and restitution is made to the victims.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
FIDUCIARY FUND - AGENCY FUND**

**Schedule of Changes in Balance Due to Others  
For the year ended December 31, 1999**

	<u>Pre-Trial Intervention Restitution</u>
<b>BALANCE AT BEGINNING OF YEAR - DUE TO OTHERS</b>	\$ 451
<b>Additions:</b>	
Collection of restitution payments from offenders	7,209
<b>Reductions:</b>	
Distribution of restitution payments to crime victims	<u>7,660</u>
<b>BALANCE AT END OF YEAR - DUE TO OTHERS</b>	<u><u>\$ -</u></u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS  
DECEMBER 31, 1999**

	Title IV-D Fund	Worthless Check Fund	Totals
<b>ASSETS</b>			
Cash	\$ 100,554	\$ 191,457	\$ 292,011
Accounts receivable	16,565	-	16,565
Due from other funds	-	-	-
<b>Total Assets</b>	<b>\$ 117,119</b>	<b>\$ 191,457</b>	<b>\$ 308,576</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Accounts Payable	\$ -	\$ -	\$ -
Due to other funds	7,590	4,193	11,783
<b>Total Liabilities</b>	<b>7,590</b>	<b>4,193</b>	<b>11,783</b>
Fund Equity			
Fund balance:			
Unreserved, undesignated	109,529	187,264	296,793
<b>Total Fund Equity</b>	<b>109,529</b>	<b>187,264</b>	<b>296,793</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 117,119</b>	<b>\$ 191,457</b>	<b>\$ 308,576</b>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD JUDICIAL DISTRICT  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCES - ALL SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED DECEMBER 31, 1999**

	Title IV-D Fund	Worthless Check Fund	Totals
<b>REVENUES</b>			
Intergovernmental revenue:			
Louisiana Department of Social Services	\$ 99,126	\$ -	\$ 99,126
Other:			
Check collection fees	-	55,763	55,763
Interest	2,645	5,266	7,911
<b>Total Revenues</b>	<u>101,771</u>	<u>61,029</u>	<u>162,800</u>
<b>EXPENDITURES</b>			
General Government:			
Current operating:			
Personnel service	69,395	27,370	96,765
Auto and equipment	1,956	164	2,120
Supplies and office	9,333	8,621	17,954
Other	2,639	776	3,415
Capital outlay	153	5,870	6,023
<b>Total Expenditures</b>	<u>83,476</u>	<u>42,801</u>	<u>126,277</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>18,295</u>	<u>18,228</u>	<u>36,523</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	10,757	10,757
Operating transfers out	(9,519)	-	(9,519)
<b>Total other financing sources (uses)</b>	<u>(9,519)</u>	<u>10,757</u>	<u>1,238</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	8,776	28,985	37,761
Fund balances - beginning of year	<u>100,753</u>	<u>158,279</u>	<u>259,032</u>
Fund balances - end of year	<u>\$ 109,529</u>	<u>\$ 187,264</u>	<u>\$ 296,793</u>

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 1999**

**SUMMARY OF AUDITOR'S RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the District Attorney of the Twenty-Third Judicial District.
2. No reportable conditions in internal control were disclosed during the audit of the general purpose financial statements that were required to be reported in the Report on Compliance and on Internal Control over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards.
3. The results of our tests disclosed no instances of noncompliance material to the general purpose financial statements which were required to be reported in the Report on Compliance and on Internal Control over Financial Reporting Based On An Audit Of Financial Statements Performed In Accordance With Government Auditing Standards.

**DISTRICT ATTORNEY OF THE TWENTY-THIRD  
JUDICIAL DISTRICT  
Parishes of Ascension, Assumption, and St. James, Louisiana**

**Summary Schedule of Prior Audit Findings  
For the Year Ended December 31, 1999**

**INTERNAL CONTROL FINDINGS**

No internal control findings were noted in the audit for the year ended December 31, 1998.

**COMPLIANCE FINDINGS**

1998-1

*Condition:* LRS 24:513 requires audits of governmental entities to be completed within six months of the close of the entity's fiscal year. For the year ended December 31, 1998, the District Attorney's audit was not completed within the six month time period.

*Effect:* The District Attorney was not in compliance with LRS 24:513.

*Cause:* The CPA hired by the District Attorney resigned as auditor on June 21, 1999 without completing the audit for the year ended December 31, 1998. Therefore, the District Attorney could not obtain the services of another CPA and have the audit completed by June 30, 1999.

*Recommendation:* The District Attorney should retain a CPA prior to the end of the fiscal year and have the audit completed within six months.

*Current Status:* This finding has been corrected. The District Attorney retained a CPA prior to the end of the fiscal year and the audit was completed by the due date of June 30, 2000.

# WAGUESPACK & ASSOCIATES

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CERTIFIED PUBLIC ACCOUNTANTS

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## REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

District Attorney of the Twenty-Third  
Judicial District  
Donaldsonville, Louisiana

We have audited the general-purpose financial statements of the District Attorney of the Twenty-Third Judicial District, as of and for the year ended December 31, 1999, and have issued our report thereon dated May 26, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and Louisiana Governmental Audit Guide, issued by the Louisiana Legislative Auditor and Louisiana Society of Certified Public Accountants.

### Compliance

As part of obtaining reasonable assurance about whether the District Attorney of the Twenty-Third Judicial District's general-purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District Attorney of the Twenty-Third Judicial District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Waguespach & Associates (APAC)*

Donaldsonville, Louisiana

May 26, 2000